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## **EXPLANATORY NOTES**

# FINANCIAL PROVISIONS ACT (NORTHERN IRELAND) 2009

### INTRODUCTION

**BACKGROUND AND POLICY OBJECTIVES** 

**CONSULTATION** 

**OPTIONS CONSIDERED** 

### **OVERVIEW**

### **COMMENTARY ON SECTIONS**

Section 1: Absolute privilege for the reports of Comptroller and Auditor General

Section 2: Expenditure for consumer purposes

Section 3: Expenditure relating to social economy enterprises

Section 4: Expenditure for purposes of children and young persons

Section 5: Expenditure for purposes of sustainable development.

Section 6: Repeal of requirement to prepare Finance Accounts

Section 7: Short title

## HANSARD REPORTS